

The Gazette



of India

EXTRAORDINARY

PART II—Section 3

PUBLISHED BY AUTHORITY

No. 489] NEW DELHI, MONDAY, OCTOBER 21, 1957/ASVINA 23, 137

MINISTRY OF FINANCE
(Department of Revenue)

NOTIFICATION

New Delhi, the 21st October 1957

S.R.O. 3386.—The following draft of certain rules which the Central Government proposes to make in exercise of the powers conferred by section 13 B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, is published as required by subsection (3) of that section for the information of persons likely to be affected thereby, and notice is hereby given that the said draft will be taken into consideration on or after the 1st November, 1957.

Any objection or suggestion which may be received from any person in regard to the said draft before the said date will be considered by the Central Government.

DRAFT RULES

1. **Short title.**—These rules may be called the Customs Duties Drawback (Ivory Products) Rules, 1957.

2. **Definition.**—In these rules, unless the context otherwise requires,—

(a) “the Act” means the Sea Customs Act, 1878 (8 of 1878);

(b) “goods” means ivory products made in India or the State of Pondicherry and in the making of which imported material has been used;

(c) “imported material” means unmanufactured ivory imported into India or the State of Pondicherry on payment of customs duty.

3. **Goods in respect of which drawback may be paid.**—Subject to the provisions of the Act and these rules, a drawback shall be allowed in respect of the imported material used in the manufacture of the goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

4. **Rate of drawback.**—The rate of drawback admissible under these rules on the shipment of the goods shall be three rupees for each pound of goods shipped.

5. **Manner of allowing drawback.**—Drawback shall be allowed on the shipment of the goods from any port in India or the State of Pondicherry subject to the following conditions, namely:—

- (a) that the shipper shall make a declaration on the relative shipping bill that a claim for drawback under section 43-B of the Act is being made; and
- (b) that the shipper shall furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

6. **Powers of Customs Collectors.**—For the purpose of enforcing these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts or other documents relating to the proportion and quantity of the imported material used in the manufacture of the goods and the duty paid thereon.

7. **Access to manufactory.**—The manufacturer of the goods in respect of which a drawback is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback.

[No. 227.]

M. A. RANGASWAMY, Dy. Secy